



City of Los Angeles

General Instructions

Oregon Property Tax Report

When to file

File on or before **March 15, 2017**.

Where to file

Mail all schedules, reports, forms, and enclosures to:

Valuation Section
Property Tax Division
Oregon Department of Revenue
PO Box 14600
Salem OR 97309-5075

Extension of time for filing statement

Oregon Revised Statutes (ORS) 308.535 allows us to extend the time for filing this statement if you show good cause. To receive an extension, send us a written request explaining your need for the extension. The extension request must be filed before the due date of your annual statement.

If you fail to make a statement or furnish the required information, the law also states “the department shall inform itself as best it may as to the matters necessary to be known in order to discharge its duties with respect to the property of the company.”

Penalties for failure to file or false or fraudulent statement

Your statement is considered delinquent if it's not filed by March 15 or by the extended date, if we have allowed one. The penalty for a delinquent statement is \$10 for each \$1,000 (or fraction thereof) of assessed value placed on the assessment roll (ORS 308.030).

Willfully providing a false or fraudulent statement is perjury [ORS 308.990(4)] and “upon conviction, shall be punished as otherwise provided by law for such crime.”

Additional information you must file

In addition to the schedules provided, **all companies** must file a copy of:

- The company's **complete** Annual Report filed with the Oregon Public Utility Commission or a federal regulatory body (if the company filed this annual report).
- The company's 10-K (and parent company's 10-K, if applicable) filed with the Securities and Exchange Commission.
- The annual report to stockholders (and parent company's annual report, if applicable), if not included in the 10-K.
- **For all companies:** The cover letter sent with this packet may also request information in addition to the data required on the standard schedule forms. Read the letter carefully. The additional data requested is an **integral part of your total reporting requirement**. You must provide us with this additional information [ORS 308.525(16)].

How to complete these Oregon schedules

1. Complete all schedules in this packet.
2. If you need more space than is available on a schedule, enclose additional sheets. You may enclose additional schedules in other formats as long as you provide all requested information.
3. If a schedule doesn't apply to you, leave it blank and include a statement explaining why you don't need to complete the schedule.
4. Type or print your information on these schedules. If you print, use ink.
5. Put brackets (< >) around negative (deficit) amounts.
6. Keep a copy for your files.

Important reminders

- **Calendar year basis.** The Oregon report is for a full calendar year.
- **“The year”** means the year covered by the report.
- **“The close of the year”** means the close of business on December 31.
- **“The beginning of the year”** means the beginning of business on January 1.

Oregon law

ORS 308.515 requires us to make an annual assessment of designated utilities and companies. ORS 308.515(1) charges us to assess any property having situs in this state:

“...and that, except as provided in subsection (3) of this section, is used or held for future use by any company in performing or maintaining any of the following businesses or services or in selling any of the following commodities, whether in domestic or interstate commerce or in any combination of domestic and interstate commerce, and whether mutually or for hire, sale or consumption by other persons: Railroad transportation; Railroad switching and terminal; Electric rail transportation; Private railcar transportation; Air transportation; Water transportation upon inland water of the State of Oregon; Air or railway express; Communication; Heating; Gas; Electricity; Pipeline; Toll bridge; or Private railcars...”

ORS 308.525 specifies what facts the companies should supply to us. ORS 308.525(16) also allows us to gather “any other facts or information the

department requires in the form of return prescribed by it.”

Substitute forms acceptable

We accept photocopies and replicas of this packet. If you need an additional packet, call (503) 945-8331 or download forms from www.oregon.gov/dor/forms.

Electronic filing

We send your annual statements in Microsoft Excel format. If your company is unable to accept electronic forms, contact us at (503) 945-8331.

If your company is unable to file the statement electronically or if you have questions regarding acceptable formats, contact the assigned appraiser using the phone number located on the attached cover letter.

We request that you electronically file all annual statements. Email your completed annual statement to utility@oregon.gov.

Important: Format your electronic data according to the format provided in the annual statement schedule. Label the schedules so we can readily identify which schedule you are submitting electronically. Electronic forms in Microsoft Excel format are now located on www.oregon.gov/dor/forms.

If you submit the data using email, there is a possibility that it may not remain secure in transit. We maintain that all information is confidential on receipt and won't be released to third parties. During transit, however, information may be considered insecure and may be intercepted by third parties. Sign the authorization line on page 1 of your annual statement so we can send your confidential information via email.



Annual Statement for City of Los Angeles

Must be postmarked by March 15, 2017

Declaration of property cost, operations, and other related information as of
January 1, 2017

For Revenue use only	
Postmarked date	Date received
Extension date	

Business name		Business email address or website address	
Street address			Is this a change of address? <input type="checkbox"/> Yes <input type="checkbox"/> No
City	State	ZIP code	

Statement required

Oregon Revised Statutes (ORS) 308.520 requires that each company assessed by the Department of Revenue file an annual statement with the department on or before March 15. **Failure to file a complete statement** will subject the company to a late filing penalty (ORS 308.030). **This statement is subject to audit.**

Contact person for annual statement				
Name				Phone
Mailing address				Fax
City	State	ZIP code	Email	

Contact person and mailing address for tax statements			
Name			Phone
Mailing address			Email
City	State	ZIP code	

Taxpayer declaration

I declare under penalties of false swearing (ORS 305.815 and ORS 305.990) that this statement, including attached schedules, has been examined by me and to the best of my knowledge and belief is true, correct, and complete.

Full legal name (if incorporated)	
Owner is (indicate whether individual, partnership, corporation, etc.)	
Signature of owner, officer, or authorized agent	Date
X	
Typed or printed name of officer or agent signing above	Title
Name of preparer (if other than taxpayer)	Phone

I authorize the exchange of confidential information for this return via email.

Signature and title of owner, officer, or authorized agent _____ Title _____

Mail completed statement and schedules to: Valuation Section
Property Tax Division
Oregon Department of Revenue
PO Box 14600
Salem OR 97309-5075

Please read instructions on previous sheet

